



[4830-01-p]

## DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9567]

RIN 1545-BK17

Reporting of Specified Foreign Financial Assets; Correction

AGENCY: Internal Revenue Service (IRS).

ACTION: Final rule; correction.

SUMMARY: This document contains corrections to final regulations (TD 9567), which were published in the Federal Register on Monday, December 19, 2011, relating to reporting of specified foreign financial assets.

DATES: Effective date: This correction is effective [INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER], and is applicable beginning December 19, 2011.

FOR FURTHER INFORMATION CONTACT: Joseph S. Henderson, (202) 622-3880, (not a toll-free number).

SUPPLEMENTARY INFORMATION:

### **Background**

The final regulations that are the subject of these corrections are under section 6038 of the Internal Revenue Code.

### **Need for correction**

As published on, December 19, 2011 (76 FR 78553), final regulation (TD 9567), contains errors which may prove to be misleading and are in need of correction.

### **Correction of publication**

Accordingly, the publication of the final regulations (TD 9567), which were the subject of FR Doc. 2011-32263, is corrected as follows:

1. On page 78557, the first column, in the preamble, in paragraph (J), line 7 from the bottom of the paragraph, the language “Investment Company or a Qualified” is corrected to read “Investment Company or Qualified”.

2. On page 78557, the third column, in the preamble, lines one and two in the first paragraph of paragraph (C) the language “Except as described in sections 5(D) and 5(E) of this explanation, for” is corrected to read “Except as described in sections 4(D) and 4(E) of this explanation, for”.

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